



**Form CIV**  
**Cigarette Inventory Tax Return**  
**for Vending Machine Operators**

Rev. 7/08

**Massachusetts**  
**Department of**  
**Revenue**

Federal Identification or Social Security number:

Cigarette sale location (If different than mailing address):

Mailing address:

All vending machine operators must report stamped cigarettes in inventory at the opening of business as of July 1, 2008. Payment should accompany this return and is due July 21, 2008. Make check or money order payable to Commonwealth of Massachusetts.

1 Number of stamped packages of 20s .....	► _____	× 1.00 = ► 1	<input type="text"/>
2 Number of stamped packages of 25s .....	► _____	× 1.25 = ► 2	<input type="text"/>
3 Number of stamped packages of 20s sold between July 1, 2008 and the date of the actual inventory.....	► _____	× 1.00 = ► 3	<input type="text"/>
4 Number of stamped packages of 25s sold between July 1, 2008 and the date of the actual inventory.....	► _____	× 1.25 = ► 4	<input type="text"/>
5 Tax due on inventory. Add lines 1 through 4 .....	► _____	► 5	<input type="text"/>

Cigarettes purchased from \_\_\_\_\_

### **Declaration**

**Under the penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief it is true, correct and complete.**

Signature of taxpayer

Date

Date inventory taken

Street address

City/Town

State

Zip

### **Notice to Vending Machine Operators of Cigarette Tax Increase**

#### **General Information**

Effective July 1, 2008, a change in the cigarette excise requires that all packages of cigarettes in inventory be taxed at an additional excise of 50 mills per cigarette (\$1.00 per package of 20 and \$1.25 per package of 25). Vending machine operators must complete Form CIV and submit it to the Massachusetts Department of Revenue by July 21, 2008.

As of July 1, 2008 the new excise rates are:

- \$2.51 per package of 20 cigarettes.
- \$3.1375 per package of 25 cigarettes.

#### **Instructions for Filing Form CIV**

All vending machine operators must complete Form CIV, Cigarette Inventory Tax Return for Vending Machine Operators, to record inventory as of the opening of business on July 1, 2008.

**Note:** Due to short notice of the passage of this legislation, not all cigarette vendors were able to take an actual inventory as of the opening of business on July 1, 2008. Any vending machine operator who did take an actual inventory as of the opening of business

on July 1, 2008 should complete lines 1, 2 and 5 only. Any vending machine operator who did not take an actual inventory as of the opening of business on July 1, 2008 should take an actual inventory as of the opening of business on July 2, 2008 or as soon as possible thereafter, making adjustments for sales between the opening of business on July 1, 2008 and the time on which the actual inventory was taken on lines 3 and 4.

Records substantiating all inventory levels must be maintained. Penalties apply for failure to file or for filing an incorrect or incomplete return.

The inventory tax applies to packages in machines on location as well as floor stock. Include in inventory 50% of the normal fill inventory of each machine on location plus all packages on hand as floor stock.

Form CIV along with payment of the additional excise is due July 21, 2008. Make check payable to: **Commonwealth of Massachusetts**. Mail to: **Massachusetts Department of Revenue, Cigarette Tax Section, PO Box 7004, Boston, MA 02204**.



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